

Rebecca Evans AS/MS
Y Gweinidog Cyllid a Llywodraeth Leol
Minister for Finance and Local Government



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref: RE/447/2023

Peredur Owen Griffiths MS
Chair
Finance Committee
Senedd Cymru
Cardiff Bay
Cardiff
CF99 1NA

22 December 2023

Dear Peredur,

The Welsh Government's audited Consolidated Annual Accounts for 2022-23 were published on 30 November.

In line with this government's commitment to good practice and transparency, I am now able to provide the Finance Committee with a written report on the 2022-23 final outturn for the Welsh Government, set against spending plans approved in the Second Supplementary Budget 2022-23.

The report and supporting annexes provide a summary of expenditure by portfolio within Treasury control totals, variations compared to the budget, an explanation of significant variances and details of amounts to be carried forward in the Wales Reserve.

I am happy to respond to questions or make the Finance Director and his team available to the committee to discuss this issue and the detail of the report, if that would be helpful.

Yours sincerely,

Rebecca Evans AS/MS
Y Gweinidog Cyllid a Llywodraeth Leol
Minister for Finance and Local Government

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:
0300 0604400

Bae Caerdydd • Cardiff Bay
Caerdydd • Cardiff
CF99 1SN

Correspondence.Rebecca.Evans@gov.wales
Gohebiaeth.Rebecca.Evans@llyw.cymru

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.



Llywodraeth Cymru
Welsh Government

Welsh Government

Report on Outturn 2022-23

A report from the Minister for Finance and Local Government to the Senedd Finance Committee on the outturn of the Welsh Government 2022-23 set against the planned expenditure contained in the Second Supplementary Budget 2022-23. Published in December 2023.

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1. Introduction

1.1 This report has been produced in accordance with the protocol endorsed by the National Assembly for Wales on 21 March 2012 regarding changes to the budget motion and their impact on the in-year budget cycle.

1.2 As part of the protocol the Welsh Government agreed:

In line with the Welsh Government's commitment to working openly and transparently, the Welsh Government will provide a written report to the [Finance] Committee on final outturn. The report would include a comparison with the spending plans set out in the last Supplementary Budget of the year and an explanation of significant variations.

1.3 This commitment was reaffirmed in the revised protocol approved by the National Assembly for Wales on 21st June 2017.

1.4 This report addresses that commitment for the financial year 2022-23.

1.5 The Second Supplementary Budget for 2022-23 was approved by the Senedd on 14th March 2023. The final outturn follows publication of the Welsh Government's Consolidated Annual Accounts on 30th November 2023. The accounts are available from the internet link below.

[Welsh Government consolidated annual accounts 2022 to 2023 | GOV.WALES](#)

1.6 There were no additional budget allocations from reserves between the publication of the budget and the end of the financial year.

1.7 The outturn is reported on the basis of the Welsh Government budget structure in force at the year end and reported in the audited annual accounts.

2. Main Expenditure Group¹ Outturn 2022-23

- 2.1** The Consolidated Accounts of the Welsh Government contain a Summary of Resource Outturn against the control totals approved in the Second Supplementary Budget motion of 2022-23.
- 2.2** This report provides details of final outturn against the lower-level controls operated and enforced by HM Treasury. These administrative budgets are reported in the documentation and tables which supported the Second Supplementary Budget 2022-23.
- 2.3** In line with previous years, the report also provides explanations for all overspends plus any underspends of greater than 1% of MEG level budgets in each of the control totals (subject to a de-minimis level of £0.5m).
- 2.4** The outturn has been analysed further to the level published in the Second Supplementary Budget 2022-23. The tables published with the budget show a break-down into Budget Expenditure Lines or 'BELs'. The outturn against the budget is provided on this basis in the Annexes to this report.

¹ Main Expenditure Group or MEG is a high-level budget representing a ministerial portfolio or central administration budget.

Resource (Revenue) DEL Outturn

Fiscal Resource DEL²

2.5 The Fiscal Resource outturn for the year resulted in an underspend of £176m representing a 1% variance to budget.

2.6 Table 2.1 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.1: Fiscal Resource Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Health & Social Services	9,871,737	9,845,288	26,449	0.3
Finance & Local Government	4,595,878	4,545,601	50,277	1.1
Education & Welsh Language	1,793,957	1,757,986	35,971	2.0
Climate Change	865,481	837,984	27,497	3.2
Economy	389,285	384,491	4,794	1.2
Rural Affairs	356,610	347,862	8,748	2.5
Central Services & Administration	329,120	316,502	12,618	3.8
Social Justice	222,746	213,131	9,615	4.3
TOTAL	18,424,814	18,248,845	175,969	1.0

2.7 The largest element of the Finance and Local Government underspend of £50.3m was against the high street non-domestic rates relief budget (£53.7m) which is demand led. Estimates during the year were based on the individual authorities' tax base information. However, the final outturn of the scheme was not known until April when claims were received. Other underspends included a saving of £1.5m on Invest to Save schemes, £3.7m in building local democracy and improvement and £3.3m in transformation and legislation. These underspends were offset by a £13.7m overspend against the emergency financial assistance budget relating to support for Ukrainian refugees. This was due to a change in the assumptions related to the integration tariff for individuals arriving through the super sponsor route.

² Fiscal Resource DEL is a control total set by HM Treasury, is a subset of Resource DEL and is also referred to as 'revenue'.

- 2.8** The Education and Welsh Language MEG underspend of £36m includes two significant variances. The largest of the two was an underspend of £38.2m reported against the student support grants budget which is demand led. The second was an underspend of £12m in respect of the phased rollout of food and nutrition in schools (free school meals) which was reprofiled across the 2023-24 and 2024-25 financial years due to slippage in the roll out. These were partially offset by a £11.4m overspend against post-16 learner provision to support pay awards and the mental health and well-being of learners and staff in the further education sector.
- 2.9** The underspend of £27.5m reported against the Climate Change MEG was due to savings in resource efficiency and circular economy initiatives, climate change policy, energy efficiency, green growth and environmental protection. The reductions were due to a mix of reprofiling of grants to local authorities to future years and delays establishing new annual schemes as well as an increase in income from Natural Resources Wales relating to wind farm receipts. These were partially offset by overspends on other budgets including Transport for Wales of £14.9m, homelessness prevention of £8.8m and motorways and trunk road operations of £5.7m.
- 2.10** The Economy MEG underspend of £4.8m was derived from variances on several budget lines. The underspends included £19.1m in additional profits generated following the disposal of development assets from across the property portfolio. There were also underspends reported on the employability and young person's guarantee of £8m, apprenticeships of £5.6m and communities for work of £1.4m due to the demand led nature of the programmes and the lower than anticipated uptake throughout the financial year. Other underspends included an £8.1m saving on business development projects and £3.2m on an ICT infrastructure project where draw down of EU funds was reprofiled. The underspends were offset by a £27.5m overspend reported by the

Development Bank of Wales as a result of year end outturn adjustments and a loss scored on the Wales Life Science Investment Fund. Further overspends were reported against the National Museum of Wales budget of £4.4m in respect of their final outturn adjustment, public sector broadband aggregation budget of £3.1m due to rectification of software issue in schools, creative sector budget of £3.1m mainly due to funding of Festival UK, tourism budget of £1.4m due to football world cup marketing as well as smaller underspends on other budget lines.

- 2.11** The underspend of £8.7m on the Rural Affairs MEG includes several offsetting variances. Underspends were reported on rural investment schemes of £6.2m due to lower take up than expected, single payment administration of £2.3m, food promotion budgets of £3.2m, fisheries of £3.2m, environment, wildlife management and green spaces of £1.7m, strategy and government relations of £1.5m and livestock identification system of £1.4m. These were offset by a £12.6m overspend against the rural development plan budget.
- 2.12** The main element of the Central Services and Administration underspend of £12.6m was an underspend of £13m against the EU transition costs budget which was due to the transfer of staff to the running costs budget. There was also an underspend against the Covid Inquiry budget of £1.9m due to project slippage. These underspends were offset by an overspend on staff costs of £2.7m.
- 2.13** The Social Justice underspend of £9.6m was principally attributable to a £8.6m saving against the equality, inclusion & human rights budget. Delivery was impacted by staff resourcing issues. The basic income pilot also underspent by £1m due to slippage in the scheme start date. The outturn also included small offsetting variances in other budgets.

Non-Fiscal Resource DEL³

2.14 The Non-Fiscal Resource DEL budget was underspent by £357.4m, a variance of 40.3% of budget. It is important to note that the Non-Fiscal Resource budget is ring-fenced and cannot be re-directed to Welsh Government spending programmes. These budgets cover accounting adjustments that do not require cash such as depreciation and provision for write-off of student loans.

2.15 Table 2.2 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.2: Non-Fiscal Resource Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Climate Change	341,462	337,738	3,724	1.1
Health & Social Services	284,786	292,585	-7,799	-2.7
Education & Welsh Language	210,968	-162,364	373,332	>100
Central Services & Administration	20,197	17,827	2,370	11.7
Economy	17,813	33,029	-15,216	-85.4
Rural Affairs	10,817	9,972	845	7.8
Finance & Local Government	454	357	97	21.4
Social Justice	240	238	2	0.8
TOTAL	886,737	529,382	357,355	40.3

2.16 The Climate Change MEG underspend of £3.7m includes depreciation charges calculated by statistical models. The main elements included in the modelling are depreciation of the trunk roads network and Core Valleys Line rail assets. The outturn calculation from the model produced the variance.

2.17 The overspend of £7.7m reported against the Health and Social Services MEG reflected a requirement to fund a £12.9m inventory write down of personal protective equipment held by NHS Wales Shared Services Partnership. The overspend was offset by reduced depreciation charges

³ Non-Fiscal Resource DEL is a control total set by HM Treasury that covers annual accounting adjustments for student loan write offs, other write offs and depreciation charges.

on assets owned by the NHS bodies due to slippage in capital purchases and leases.

2.18 The Education and Welsh Language underspend of £373.3m is due to the valuation of student loans. The value of new and historic loans is determined by a statistical model which provides the amount of annual 'write-off'. This is significantly impacted by social and economic factors. In 2022-23 there were three factors influencing the valuation. The HM Treasury discount rate used changed from -1.1% to -1.3%. Also, two legislative changes were introduced. The salary repayment threshold was frozen, and the interest rate cap was extended to March 2023.

2.19 The Central Services and Administration MEG underspend of £2.4m included provision for the depreciation of the Welsh Government estate. The underspend arose due to application of property market indices for the period.

2.20 The Economy overspend of £15.2m includes year-end adjustments related to the Development Bank of Wales totalling £12.4m and excess impairment and depreciation charges on assets within the property portfolio totalling £3m.

2.21 The underspend of £0.8m reported on the Rural Affairs MEG related to a provision for the depreciation of the agriculture IT system. The variance arose due to reduced requirement for depreciation funding.

Capital DEL Outturn

2.22 An underspend of £154.5m was reported against Capital DEL budgets representing a 5.24% variance against budget. Capital DEL is split between General Capital and Capital Financial Transactions.

General Capital⁴

2.23 The General Capital DEL outturn for 2022-23 resulted in an underspend of £87.3m, a variance of 3% against budget.

2.24 Table 2.3 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.3: General Capital Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Climate Change	1,690,275	1,651,109	39,166	2.3
Health & Social Services	424,747	407,983	16,764	3.9
Education & Welsh Language	353,848	351,450	2,398	0.7
Finance & Local Government	224,466	224,261	205	0.1
Economy	119,246	106,413	12,833	10.8
Rural Affairs	53,645	43,805	9,840	18.3
Social Justice	17,155	11,726	5,429	31.6
Central Services & Administration	10,000	9,331	669	6.7
TOTAL	2,893,382	2,806,078	87,304	3.0

2.25 There are several elements contributing to the overall £39.2m underspend reported against the Climate Change MEG. The most significant underspends were against building safety of £33m, roads network operations of £30.1m, resource efficiency and circular economy of £29.1m, coal tip safety schemes of £15.6m, sustainable travel of £14.1m, energy efficiency schemes of £8.7m, bus support of £8m, improving road safety of £6.7m and fuel poverty of £5.5m. The underspends were largely due to slippage in local authority projects due to procurement delays and economic factors. These underspends were offset by overspends including new roads construction of £39.4m, homes and places (including housing and regeneration) of £43.6m, Transport for Wales support of £11.9m and strategic infrastructure development projects of £10.6m.

⁴ General Capital DEL is a control total set by HM Treasury that covers capital grants and asset additions.

- 2.26** The main element of the Health and Social Services MEG underspend of £16.8m was an underspend of £45.9m in the sustainable social services capital budget arising from a lack of opportunities to mobilise and spend on major projects in 2022-23. There was also an underspend of £5.4m on central budgets which includes £1.5m related to the mental health sanctuary model. These were offset by a £35.3m overspend on NHS capital allocations.
- 2.27** The Economy MEG underspend of £12.8m was derived from variances on several budget lines. There were underspends reported against the Development Bank of Wales of £19.2m which reflects the final outturn of the body, business development of £3.6m and support for local culture and sport of £2.8m. These were offset by overspends against the property budget of £7.9m due to property disposals, business innovation of £3.7m due to slippage of EU funding and science of £1.4m due to unexpected co-funding costs.
- 2.28** The underspend of £9.8m on the Rural Affairs MEG includes variances on several budget lines. The main underspends were on rural investment schemes due to a lower than expected take up (£14.3m) as well as a saving of £1.1m on agriculture IT system development due to recruitment delays. Offsetting overspends were reported against the rural development plan of £1.1m, strategy and government relations of £1.4m and livestock identification system budget of £1.5m.
- 2.29** The largest element of the £5.4m underspend reported in the Social Justice MEG related to a £3.7m saving in the gypsy and traveller refurbishment grant which was due to lack of demand. There was also a £1.5m underspend in the Community Bank budget due to project slippage.

2.30 There was an underspend of £0.7m reported against the Central Services and Administration MEG which related to slippage with the Welsh Government HR systems development.

Capital Financial Transactions⁵

2.31 There was an underspend of £67.2m on the Capital Financial Transactions (FT) budget equating to a 126.4% variance against the budget.

2.32 Table 2.4 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.4: Capital FT Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Climate Change	69,062	-9,357	78,419	113.5
Education & Welsh Language	3,327	2,522	805	24.2
Social Justice	1,496	972	524	35.0
Finance & Local Government	-20	-20	-	-
Economy	-20,709	-8,164	-12,545	-60.6
TOTAL	53,156	-14,047	67,203	126.4

2.33 The Climate Change MEG underspend of £78.4m includes savings on three schemes. Firstly, the Help to Buy Wales scheme budget included early repayments resulting in an underspend of £49m. There was also slower take up of residential decarbonisation (£35m) and electric vehicle schemes (£9.9m). These were offset by an overspend of £20m on building safety.

2.34 The Education and Welsh Language MEG underspend of £0.8m relates to year end accounting adjustments reflecting the outturn of the Education Mutual Investment Model programme which is administered by the Development Bank of Wales.

⁵ Capital Financial Transactions DEL is a control total set by HM Treasury that covers repayable capital (loans and equity).

2.35 The small Social Justice MEG underspend of £0.5m related to lower than anticipated demand for credit union funding.

2.36 The Economy MEG overspend of £12.5m includes an overspend of £19.9m related to adjustments for the final outturn of the Development Bank of Wales. This was offset by an underspend of £5.3m on decarbonisation schemes due to lack of uptake and a £2.2m saving on the SME business fund.

Annually Managed Expenditure (AME) Outturn

2.37 A large proportion of the variance reported in the annual accounts was related to underspends against AME budgets.

2.38 HM Treasury recognise the volatility and demand led basis of certain programmes and the resultant difficulty in estimating costs over a period of time. As a result, these programme budgets are managed on an annual basis and funding cover is generally provided by HM Treasury. Most of the Welsh Government AME budgets cover accounting adjustments and examples include asset impairments, increases in provisions and pension valuations of sponsored bodies. Student loans issued and repaid are also within this classification. The Welsh Government is unable to recycle underspends against AME programmes.

2.39 Table 2.5 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.5: AME Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Finance & Local Government	1,030,453	1,057,712	-27,259	-2.6
Education & Welsh Language	408,569	391,072	17,497	4.3
Health & Social Services	212,116	52,591	159,525	75.2
Economy	58,525	-3,250	61,775	>100
Social Justice	25,871	25,804	67	0.3
Central Services & Administration	3,200	-3,400	6,600	>100
Climate Change	-20,178	47,387	-67,565	>100
TOTAL	1,718,556	1,567,916	150,640	8.8

2.40 The overspend of £27.3m against the Finance and Local Government MEG was due to the local authority non-domestic rates budget. The support available from the AME budget is impacted by take up of the rates relief scheme funded through resource DEL. Which meant that the lower than expected take up in the rates relief scheme reported above (paragraph 2.7) resulted in an additional pressure of £27m in the AME budget.

2.41 The Education and Welsh Language MEG AME underspend of £17.5m was related to the student loans budget which covers issues and repayments administered by the Student Loans Company. The £17.5m underspend reflected the final return from the company which reported lower than anticipated demand for tuition fees and maintenance loans.

2.42 There are two main elements to the Health and Social Services MEG underspend of £159.5m. Asset impairments to the NHS estate were £70m lower than budgeted due to movements in the valuation of the estate and slippage on projects. In addition, NHS provisions were £86.2m lower than expected which was mainly due to fewer liabilities crystallising which affect the Welsh Risk Pool as well as changes in discount rates impacting provisions.

- 2.43** The Economy MEG underspend of £61.8m included £53.2m in savings related to the pension liabilities of Careers Wales, National Museum of Wales, National Library of Wales and Sport Wales. There was also a reduction in property asset impairments of £8.6m.
- 2.44** The Central Services and Administration MEG reported an AME underspend of £6.6m. As in previous years, this variance was attributable to provisions for early retirements and other pension charges of Welsh Government staff. The pension charge represents the difference between benefits accrued during the year and financial contributions made into the fund, the latter being very difficult to forecast.
- 2.45** The Climate Change MEG overspend of £67.6m includes an overspend of £91.5m related to an increase in the pension valuation of the Natural Resources Wales scheme. This was offset by an underspend of £17.2m related to the portfolio valuation of Help to Buy Wales, which is subject to market fluctuations. There was also an underspend of £6.8m relating to Transport for Wales liabilities.

3. Carry Forward within the Wales Reserve

- 3.1** A separate Wales Reserve exists to help manage fluctuations in tax revenue and provides limited ability to carry underspends between years. The Wales Reserve is restricted to a total value of £350m. The amount that can be drawn down each year from the Wales Reserve is usually limited to £125m Fiscal Resource DEL and £50m Capital DEL.
- 3.2** Table 3 shows the movements on the Wales Reserve in the 2022-23 financial year which are described in the following paragraphs.
- 3.3** Following agreement of the final Wales Reserve balances for 2021-22 with HM Treasury the opening balance for the Fiscal Resource DEL control subsequently increased by £0.9m.
- 3.4** Drawdown of £34m Fiscal Resource was included in the Final Budget 2022-23. A further £91m of Fiscal Resource DEL funding was drawn in the Second Supplementary Budget 2022-23 representing the maximum available. The maximum available general capital funding of £50m was also drawn in the Second Supplementary Budget.
- 3.5** In the Second Supplementary Budget 2022-23 the Welsh Government reported unallocated DEL reserves of £1.5m for Fiscal Resource and £141.6m for Capital Financial Transactions (FT). The General Capital DEL balance set in that budget was a negative £60.1m which represented planned over-programming. This assumed a switch from revenue to capital of £57.4m
- 3.6** The Welsh Government outturns for Fiscal Resource, General Capital and Capital FT DEL documented in this report above are reflected as movements in the Wales Reserve.

- 3.7** The outturns of the other bodies funded from the Wales DEL are also taken account of. These relate to the Senedd Commission, the Public Services Ombudsman for Wales, the Wales Audit Office and the Electoral Commission.
- 3.8** Devolved taxes of £2,915.9m were planned for in the Second Supplementary Budget. The actual taxes collected amounted to £2,891.8m. The deficit of £24.1m is reflected in the Wales Reserve.
- 3.9** A further £7.6m revenue to capital switch was agreed with HM Treasury before the year end.
- 3.10** Finally, repayable Capital FT DEL is returned to HM Treasury by a reduction of the Wales Reserve balance in accordance with the repayment profile agreed with them. For 2022-23 the effective repayment was £171.3m and reflects the decision to use the remaining balance to repay existing loans to HM Treasury early.
- 3.11** Unallocated and unspent Non-Fiscal Resource DEL lapses and cannot be carried forward within the Wales Reserve.

Table 3 Wales Reserve balance including carry forward resulting from Wales DEL outturn 2022-23

Wales Reserve	Fiscal Resource £m	Capital £m	Capital FTs £m	Total £m
Balance at 1 April 2022	242.4	61.6	0	304.0
Adjustment to opening balance	0.9	0	0	0.9
Drawdown from the reserve	-125.0	-50.0	0	-175.0
Unallocated DEL in Second Supplementary Budget 2022-23	1.5	-60.1	141.6	83.0
Welsh Government outturn	176.0	87.3	67.2	330.5
Other bodies outturn	0.9	1.1	0	2.0
Devolved taxes outturn	-24.1	0	0	-24.1
Revenue to capital switch	-7.6	7.6	0	0
Repayment of repayable capital to HM Treasury	0	0	-171.3	-171.3
Balance at 1 April 2023	265.0	47.5	37.5	350.0

3.12 The total balance within the Wales Reserve at 1 April 2023 was £350m which equates to the limit available for carry forward.

3.13 In the current financial year, the Welsh Government plans to draw upon the Wales Reserve to support spending plans. In 2023-24 the Welsh Government has been granted permission to use the full value of the Wales Reserve if required. The final amounts drawn down will be reflected in the Second Supplementary Budget 2023-24.

ANNEX 1: Resource DEL⁶ Outturn by BEL

HEALTH & SOCIAL SERVICES RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Core NHS Allocations	8,676,371	8,735,907	-59,536	-0.69
Core NHS Allocations - Non cash	270,926	278,471	-7,545	-2.78
Other Direct NHS Allocations	259,530	247,421	12,109	4.67
Other NHS Budgets - Non Cash	-	-36	36	-
Digital Health and Care Wales	45,709	43,723	1,986	4.34
Digital Health and Care Wales - Non cash	12,526	10,456	2,070	16.53
Health Education Improvement Wales	303,617	281,217	22,400	7.38
Health Education Improvement Wales - Non cash	851	876	-25	-2.94
Public Health Wales	129,227	127,132	2,095	1.62
Workforce (NHS)	34,415	33,663	752	2.19
A Healthier Wales	76,046	61,520	14,526	19.10
Other NHS Budgets	-110,079	-79,348	-30,731	27.92
Education and Training	25,511	22,810	2,701	10.59
Workforce Development Central Budgets	1,505	1,624	-119	-7.91
Mental Health	71,364	54,670	16,694	23.39
Substance Misuse Action Plan Fund	45,368	39,682	5,686	12.53
Food Standards Agency	5,110	5,047	63	1.23
Health Promotion	15,905	14,746	1,159	7.29
Targeted Health Protection & Immunisation	16,995	16,939	56	0.33
Health Improvement & Healthy Working	11,647	9,042	2,605	22.37
Health Emergency Planning	6,047	6,215	-168	-2.78
Health Emergency Planning - Non Cash	-	1,585	-1,585	-
Research and Development	1,000	-	1,000	100.00
Safeguarding & Advocacy	3,365	2,978	387	11.50
Older People Carers & People with Disabilities	3,745	4,573	-828	-22.11
Partnership & Integration	227	236	-9	-3.96
Care Sector	299	42	257	85.95
Sustainable Social Services	99,715	87,486	12,229	12.26
Social Care Wales	25,210	24,061	1,149	4.56
Social Care Wales - Non cash	483	322	161	33.33
Support for Childcare and Play	96,851	78,900	17,951	18.53
Support for Children's Rights	1,020	790	230	22.55
Supporting Children	4,865	5,446	-581	-11.94
Support for Childcare & Play - Non Cash	-	911	-911	-
Support for Families and Children	6,427	5,226	1,201	18.69
CAFCASS Cymru	14,725	13,542	1,183	8.03
Total Resource	10,156,523	10,137,875	-13,384	-0.13

⁶ The published budget tables report the Resource DEL total i.e. Fiscal and Non Fiscal.

FINANCE AND LOCAL GOVERNMENT RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Children and Communities Grant	168,392	168,513	-121	-0.07
National Loans Fund	2,360	2,460	-100	-4.24
Economic Research	496	288	208	41.94
Welsh Revenue Authority	6,716	6,845	-129	-1.92
Tax Devolution	649	424	225	34.67
Care Exp Children Change Fund Repayment	2,590	-	2,590	100.00
Care Exp Children Change Fund	-250	835	-1,085	434.00
Commercial Procurement Programme Funding	1,461	1,792	-331	-22.66
Fiscal Reponsibilities - Non Cash	150	101	49	32.67
e-Procurement	4,000	4,005	-5	-0.13
Estyn-Programme Expenditure	13,164	13,332	-168	-1.28
Estyn - Non Cash	200	112	88	44.00
Healthcare Inspectorate Wales	4,589	4,332	257	5.60
Healthcare Inspectorate Wales - Non Cash	83	83	-	-
Care & Social Services Inspectorate	14,233	14,880	-647	-4.55
Care & Social Services Inspectorate - Non Cash	21	21	-	-
Academi Wales	1,134	855	279	24.60
Local Democracy and Boundary Commission	598	569	29	4.85
Building Local Democracy	-	41	-41	-
Local Government Democracy	126	73	53	42.06
Election Policy	2,000	181	1,819	90.95
Community and Town Councils	144	228	-84	-58.33
Public Services Boards	530	517	13	2.45
Improvement & Support	1,550	-	1,550	100.00
Local Govt Gen Rev Funding	3,979,235	3,979,263	-28	-0.00
Police General Revenue Funding	112,335	112,335	-	-
Non Domestic Rates - Rates Relief	131,467	77,774	53,693	40.84
Local Govt PFI Revenue Consequences	2,860	2,859	1	0.03
Transformation & Legislation	6,795	3,532	3,263	48.02
Non Domestic Rates Collection Costs	5,172	5,172	-	-
Emergency Financial Assistance	115,263	128,937	-13,674	-11.86
Valuation Office Agency Services	12,296	12,296	-	-
Valuation Tribunal for Wales	1,040	1,027	13	1.25
Local Taxation Research & Analysis	2,900	597	2,303	79.41
Cost of Living Support Scheme	1,233	1,233	-	-
Ystadau Cymru	800	450	350	43.75
Total Resource	4,596,332	4,545,962	50,370	1.10

EDUCATION AND WELSH LANGUAGE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Curriculum & Assessment	36,497	35,352	1,145	3.14
Teacher Development and Support	86,470	87,642	-1,172	-1.36
Qualifications Wales	9,525	9,177	348	3.65
Qualifications Wales - Non cash	364	298	66	18.13
Post-16 Provision	567,684	579,045	-11,361	-2.00
International Learning Exchange Programme	8,100	6,847	1,253	15.47
Post-compulsory Education and Training Reform	1,500	1,603	-103	-6.87
HEFCW Programme Expenditure	209,970	209,094	876	0.42
HEFCW Programme Expenditure - Non cash	100	41	59	59.00
School Improvement Grant	172,529	171,733	796	0.46
Raising School Standards	-	-1,171	1,171	-
School Standards Support	2,967	3,336	-369	-12.44
Pupil Development Grant	147,580	149,505	-1,925	-1.30
Supporting Digital Learning in Education	4,429	3,743	686	15.49
Supporting Digital Learning in Education - Non cash	2,488	2,487	1	0.04
Additional Learning Needs	20,175	18,999	1,176	5.83
Food & Nutrition in Schools	70,315	58,277	12,038	17.12
Post 16 Specialist Placements	13,881	14,019	-138	-0.99
Whole School Approach to Wellbeing	4,200	4,253	-53	-1.26
Vulnerable Groups	1,150	672	478	41.57
Student Support Grants	348,667	310,426	38,241	10.97
Student Loans Company / HMRC Administration Costs	14,643	21,468	-6,825	-46.61
Student Loans Resource Budget Provision - Non Cash	207,800	-165,355	373,155	179.57
Targeted Student Support Awards	-	-316	316	-
Tackling Disaffection	5,362	5,963	-601	-11.21
Community Schools	3,070	1,129	1,941	63.22
Offender Learning	7,328	7,303	25	0.34
Youth Engagement & Employment	13,156	12,182	974	7.40
Education Communications	393	378	15	3.82
Research Evidence and International	574	591	-17	-2.96
Welsh in Education	17,708	17,713	-5	-0.03
Welsh Language	22,471	23,716	-1,245	-5.54
Welsh Language Commissioner	3,113	3,101	12	0.39
Welsh Language Commissioner - Non cash	216	165	51	23.61
Education Infrastructure	500	2,206	-1,706	-341.20
Total Resource	2,004,925	1,595,622	409,303	20.41

CLIMATE CHANGE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Environment Legislation, Governance and Communications	706	253	453	64.16
Fuel Poverty Programme	8,322	7,329	993	11.93
Welsh Government Energy Service	3,970	5,573	-1,603	-40.38
Environment Protection	4,706	1,602	3,104	65.96
Clean Energy	8,137	5,008	3,129	38.45
Marine Energy	-	623	-623	-
Climate Change Action	3,616	2,403	1,213	33.55
Flood Risk Management & Water Policy Delivery	38,130	37,040	1,090	2.86
Coal Tip Safety Delivery	3,000	954	2,046	68.20
Biodiversity, Evidence and Plant Health	3,839	2,787	1,052	27.40
Forestry	4,783	3,660	1,123	23.48
Forestry - Non cash	83	83	-	-
Environment Act Implementation	581	984	-403	-69.36
Natural Resources Wales	59,725	54,503	5,222	8.74
Natural Resources Wales - Non cash	10,000	13,881	-3,881	-38.81
Environment Management (Pwllperian) - Non cash	38	53	-15	-39.47
Resource Efficiency and Circular Economy	36,806	27,885	8,921	24.24
Landscape & Outdoor Recreation	11,187	10,845	342	3.06
Marine Policy, Evidence and Funding	2,032	1,119	913	44.93
Environment Management (Pwllperian)	-	-31	31	-
Homelessness	24,715	33,573	-8,858	-35.84
Housing Policy	6,471	6,211	260	4.02
Housing Support Grant	169,202	167,298	1,904	1.13
Private Rented Sector	-	623	-623	-
Residential Decarbonisation & Quality	773	761	12	1.55
Building Safety	8,545	4,087	4,458	52.17
Housing Finance Grant	13,100	13,072	28	0.21
Land for Housing	-	-286	286	-
Housing Programme Revenue Funding	1,073	990	83	7.74
Land Release Fund	2,120	883	1,237	58.35
Land Release fund - Non Cash	-	1,245	-1,245	-
Increase the Supply & Choice of Mkt Hsg	-	-13,602	13,602	-
Regeneration	1,966	1,327	639	32.50
Cardiff Harbour Authority	5,400	5,385	15	0.28
Planning and Environment Decisions Wales	2,997	2,389	608	20.29
Planning & Regulation Expenditure	2,569	1,760	809	31.49
Strategic Infrastructure Development	950	1,295	-345	-36.32
Network Asset Management	4,481	1,951	2,530	56.46
Network Operations	66,023	74,216	-8,193	-12.41
Network Operations - Non Cash	214,000	195,209	18,791	8.78
Aviation	5,732	2,064	3,668	63.99
New Road Construction and Improvement	-	2	-2	-
Rail Ancillary	850	841	9	1.06
Transport for Wales	228,557	243,486	-14,929	-6.53
Transport for Wales - Non cash	117,341	127,226	-9,885	-8.42
Strategic Infrastructure Development - Non Cash	-	8	-8	-
Bus Support	61,005	66,485	-5,480	-8.98
Bus Support - Non Cash	-	20	-20	-
Smartcards - Non Cash	-	14	-14	-
Local Transport Priorities	-	115	-115	-
Concessionary Fares	60,482	51,291	9,191	15.20
Youth Discounted Travel Scheme	2,000	1,600	400	20.00
Sustainable & Active Travel	1,930	3,034	-1,104	-57.20
Road Safety	5,000	4,596	404	8.08
Total Resource	1,206,943	1,175,723	31,220	2.59

ECONOMY RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Business and Regional Economic Development	7,092	-1,008	8,100	114.21
Business and Regional Economic Development - Non cash	269	876	-607	-225.65
Business Wales	18,479	19,463	-984	-5.32
Tech Valleys	2,250	3,471	-1,221	-54.27
Valleys Task Force	100	118	-18	-18.00
Export, Trade and Inward Investment	4,692	3,723	969	20.65
Property Infrastructure	4,402	-14,694	19,096	433.80
Property Infrastructure - Non cash	2,845	5,672	-2,827	-99.37
Public Sector Broadband Aggregation	11,500	14,641	-3,141	-27.31
ICT Infrastructure Operations	1,527	-1,622	3,149	206.22
ICT Infrastructure Operations - Non Cash	2,309	2,024	285	12.34
Centre for Digital Public Services	4,900	4,115	785	16.02
Centre for Digital Public Services - Non Cash	-	12	-12	-
Strategic Policy Development	-	-28	28	-
Healthy Working Wales	762	603	159	20.87
Corporate Programmes & Services	861	612	249	28.92
Strategic Business Events and Communications	200	12	188	94.00
Business Finance (FW) Funds	-	27,461	-27,461	-
Business Finance (FW) Funds - Non Cash	-	12,347	-12,347	-
Apprenticeships	112,747	107,157	5,590	4.96
Employability Including Young Persons Guarantee	66,876	58,855	8,021	11.99
Employability Including Young Persons Guarantee - Non cash	1,950	1,676	274	14.05
Progress for Success	-	14	-14	-
Parents Childcare & Employment	-	-3	3	-
Communities for Work	11,972	10,558	1,414	11.81
Communities for Work - Non cash	36	55	-19	-52.78
Business Innovation	604	1,756	-1,152	-190.73
Science	1,350	190	1,160	85.93
Tourism	13,167	14,538	-1,371	-10.41
Tourism - Non Cash	-	36	-36	-
Events Wales	5,213	5,080	133	2.55
Arts Council of Wales	32,928	33,314	-386	-1.17
Arts Council of Wales - Non cash	260	31	229	88.08
Amgueddfa Cymru - National Museums of Wales	27,632	32,070	-4,438	-16.06
Amgueddfa Cymru - National Museums of Wales - Non cash	2,400	2,546	-146	-6.08
National Library of Wales	12,165	13,300	-1,135	-9.33
National Library of Wales - Non cash	1,250	1,816	-566	-45.28
Support for Local Culture and Sport	4,717	4,638	79	1.67
Creative Wales	6,888	9,971	-3,083	-44.76
Creative Wales - Non Cash	-	47	-47	-
Cadw	8,470	8,517	-47	-0.55
Cadw - Non cash	5,482	5,113	369	6.73
National Botanic Garden of Wales	594	594	-	-
Royal Commission on the Ancient and Historical Monuments of Wales	1,589	1,635	-46	-2.89
Royal Commission on the Ancient and Historical Monuments of Wales - Non cash	229	145	84	36.68
Sport Wales	22,330	22,942	-612	-2.74
Sport Wales - Non cash	783	634	149	19.03
Sport and Facilities Capital Loans	-	-784	784	-
European Regional Development Fund	-	-9	9	-
European Social Fund	-	4	-4	-
Programme Support	1,707	1,709	-2	-0.12
Match Funding	-	-12	12	-
Border Controls	1,571	1,591	-20	-1.27
Total Resource	407,098	417,522	-10,424	-2.56

RURAL AFFAIRS RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Strategy and Government Relations	3,389	1,910	1,479	43.64
Agriculture Strategy	650	272	378	58.15
Local Authority Framework Funding	200	86	114	57.00
Agriculture Customer Engagement	400	425	-25	-6.25
County Parish Holdings Project	500	500	-	-
County Parish Holdings Project - Non cash	594	594	-	-
EID Cymru	2,639	1,226	1,413	53.54
Livestock Identification	1,647	1,551	96	5.83
Technical Advice Services	358	184	174	48.60
Commons Act	433	400	33	7.62
Agriculture EU Pillar 1 Direct Payments	238,000	237,460	540	0.23
Single Payment Scheme Administration	9,194	7,412	1,782	19.38
Single Payment Scheme Administration - Non cash	9,649	8,860	789	8.18
Old RDP Programme	-	15	-15	-
Rural Investment Schemes	6,830	666	6,164	90.25
Rural Development Plan 2014-20	26,502	39,057	-12,555	-47.37
Research & Evaluation	520	572	-52	-10.00
Fisheries Schemes	565	-653	1,218	215.58
Fisheries	3,935	1,959	1,976	50.22
Fisheries - Non cash	574	512	62	10.80
Promoting Welsh Food and Industry Development	7,050	3,896	3,154	44.74
Animal Health & Welfare Framework	1,108	532	576	51.99
Animal and Plant Health Agency	18,281	19,417	-1,136	-6.21
TB Slaughter Payments Costs & Receipts	13,810	14,261	-451	-3.27
TB Eradication	8,278	6,099	2,179	26.32
Landfill Disposals Tax Communities Scheme	1,500	1,354	146	9.73
Chemical and Noise Policy	694	470	224	32.28
Plant and Wildlife Protection and Regulation	871	487	384	44.09
Access and Community Green Spaces	1,347	543	804	59.69
Local Places for Nature	3,488	3,009	479	13.73
TB Eradication - Non Cash	-	4	-4	-
Strategy and Government Relation - Non Cash	-	2	-2	-
Enabling Natural Resources	4,421	4,752	-331	-7.49
Total Resource	367,427	357,834	9,593	2.61

SOCIAL JUSTICE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Basic Income	5,000	4,058	942	18.84
Financial Inclusion	117,970	117,612	358	0.30
Financial Inclusion - Non Cash	-	28	-28	-
Digital Inclusion	2,250	2,168	82	3.64
Digital Inclusion - Non cash	149	148	1	0.67
Supporting Communities	7,270	6,969	301	4.14
International Development	1,275	1,387	-112	-8.78
Social Partnerships	886	477	409	46.16
Fire & Rescue Services	8,405	8,464	-59	-0.70
Fire & Rescue Services - Communication Systems	3,915	2,626	1,289	32.92
Community Fire Safety	848	1,336	-488	-57.55
Older People's Commissioner	1,554	1,631	-77	-4.95
Older People's Commissioner - Non cash	63	10	53	84.13
Children's Commissioner	1,644	1,662	-18	-1.09
Children's Commissioner - Non cash	28	46	-18	-64.29
Public Appointments	375	-	375	100.00
Future Generations Commissioner Wales	1,541	1,854	-313	-20.31
Future Generations Commissioner Wales - Non Cash	-	3	-3	-
Violence against Women, Domestic Abuse and Sexual Violence	8,006	7,860	146	1.82
Equality, Inclusion and Human Rights	17,456	8,874	8,582	49.16
Equality, Inclusion and Human Rights - Non Cash	-	3	-3	-
Chwarae Teg	326	317	9	2.76
Advice Services	12,831	13,152	-321	-2.50
Support for the Voluntary Sector and Volunteering	7,494	9,469	-1,975	-26.35
Community Support and Safety	22,625	22,455	170	0.75
Female Offending and Youth Justice Blueprints	1,075	762	313	29.12
Total Resource	222,986	213,371	9,615	4.31

CENTRAL SERVICES AND ADMINISTRATION RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Staff Costs	239,863	242,576	-2,713	-1.13
General Administration Expenditure	23,258	22,338	920	3.96
General Administration Expenditure (Capital Charges) - Non cash	20,197	17,810	2,387	11.82
International Relations - Non cash	-	17	-17	-
Election Costs	-	37	-37	-
IT Costs	15,351	15,922	-571	-3.72
Enabling Government	1,986	2,547	-561	-28.25
Improve Economic & Labour Market Statistics	1,992	1,643	349	17.52
Geographical Information	719	1,087	-368	-51.18
Data Science	500	505	-5	-1.00
Central Research	1,925	1,731	194	10.08
Constitutional Commission	1,100	924	176	16.00
Tribunals	4,233	4,407	-174	-4.11
Justice Transformation	490	358	132	26.94
Public Policy Institute	450	173	277	61.56
Events & Corporate Communications	356	381	-25	-7.02
Investigations	4,100	2,212	1,888	46.05
Central EU Transition Costs	22,737	9,766	12,971	57.05
Senedd Reform	400	917	-517	-129.25
Cyber Resilience	886	912	-26	-2.93
Civil Contingencies & National Security	350	379	-29	-8.29
International Relations	8,424	7,689	735	8.73
Total Resource	349,317	334,331	14,986	4.29

ANNEX 2: Capital DEL⁷ Outturn by BEL

HEALTH & SOCIAL SERVICES CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Core NHS Allocations	321,110	356,451	-35,341	-11.01
Other NHS Budgets	-	29	-29	-
Support for Childcare & Play	-	-371	371	-
Research and Development	46,545	46,617	-72	-0.15
Health Emergency Planning	-	-589	589	-
Mental Health	2,000	463	1,537	76.85
Substance Misuse Action Plan Fund	5,072	1,227	3,845	75.81
Social Care Wales	20	53	-33	-165.00
Sustainable Social Services	50,000	4,102	45,898	91.80
Total Capital	424,747	407,982	16,765	3.95

FINANCE AND LOCAL GOVERNMENT CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Emergency Financial Assistance	9,958	9,719	239	2.40
Local Govt General Capital Funding	150,000	150,000	-	-
City and Growth Deals	65,531	65,531	-	-
Estyn - Programme Expenditure	250	202	48	19.20
Ystadau Cymru	1,000	995	5	0.50
Welsh Revenue Authority	75	111	-36	-48.00
Local Democracy and Boundary Commission	-	52	-52	-
Care Inspectorate Wales	50	14	36	72.00
Healthcare Inspectorate Wales	25	19	6	24.00
Invest to Save	-53	714	-767	1,447.17
Invest to Save Fund Repayment	-2,390	-3,115	725	-30.33
Total Capital	224,446	224,242	204	0.09

EDUCATION AND WELSH LANGUAGE CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Education Infrastructure	354,384	349,703	4,681	1.32
Education Infrastructure - Repayment	-657	-	-657	100.00
Student Loans Company / HMRC Administration Costs	2,500	3,748	-1,248	-49.92
HEFCW Programme Expenditure	100	6	94	94.00
Qualifications Wales	798	275	523	65.54
Welsh Language Commissioner	50	242	-192	-384.00
Total Capital	357,175	353,974	3,201	0.90

⁷ The published budget tables report the Capital DEL total i.e. General Capital and Capital Financial Transactions.

CLIMATE CHANGE CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Fuel Poverty Programme	30,000	24,538	5,462	18.21
Marine Energy	4,000	929	3,071	76.78
Green Infrastructure	-	350	-350	-
Welsh Government Energy Service	13,973	8,526	5,447	38.98
Environment Protection	5,000	4,494	506	10.12
Flood Risk Management & Water Policy Delivery	44,000	41,950	2,050	4.66
Coal Tip Safety Delivery	23,100	7,497	15,603	67.55
Biodiversity, Evidence and Plant Health	6,034	6,084	-50	-0.83
Forestry	3,490	1,563	1,927	55.21
Natural Resources Wales	2,358	7,134	-4,776	-202.54
Resource Efficiency and Circular Economy	40,000	10,870	29,130	72.83
Landscape & Outdoor Recreation	3,165	3,111	54	1.71
Rapid Response Adaption Programme	19,500	19,690	-190	-0.97
Homelessness	-	-20	20	-
Private Rented Sector	500	633	-133	-26.60
Homelessness Prevention	10,000	10,000	-	-
Integrated Care Fund	36,860	30,544	6,316	17.14
Major Repairs Allowance and Dowry Gap Funding	104,199	104,199	-	-
Residential Decarbonisation & Quality	85,000	55,115	29,885	35.16
Social Housing Grants (SHG)	368,534	376,054	-7,520	-2.04
Land for Housing	8,000	6,025	1,975	24.69
Building Safety	75,000	61,962	13,038	17.38
Market Housing and Other Schemes	267	20,433	-20,166	-7,552.81
Market Housing and Other Schemes - Repayment	-2,090	-51,047	48,957	-2,342.44
Homebuy	2,000	1,996	4	0.20
Cardiff Harbour Authority	-	349	-349	-
Land Release Fund	20,000	22,140	-2,140	-10.70
Regeneration	25,000	47,022	-22,022	-88.09
Strategic Infrastructure Development	7,500	16,395	-8,895	-118.60
Network Operations	125,000	91,729	33,271	26.62
Network Asset Management & Support	-	3,178	-3,178	-
Aviation	7,212	4,231	2,981	41.33
New Road Construction and Improvement	-	39,369	-39,369	-
Rail Ancillary	-	253	-253	-
Transport for Wales	554,295	566,205	-11,910	-2.15
Bus Support	25,000	17,025	7,975	31.90
Local Transport Priorities	17,500	17,898	-398	-2.27
Sustainable and Active Travel	78,788	53,732	25,056	31.80
Sustainable and Active Travel - Repayment	-348	-243	-105	30.17
Road Safety	16,500	9,839	6,661	40.37
Total Capital	1,759,337	1,641,752	117,585	6.68

ECONOMY CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Business and Regional Economic Development	24,920	21,281	3,639	14.60
Business Development	208	-2,032	2,240	1,076.92
Tech Valleys	5,000	5,540	-540	-10.80
Valleys Task Force	-	-455	455	-
Business Finance Funds	5,000		5,000	100.00
Business Finance Funds - Repayment	-24,400	-4,812	-19,588	80.28
Property Infrastructure	10,150	18,025	-7,875	-77.59
Property Infrastructure - Repayment	-290	-365	75	-25.86
ICT Infrastructure Operations	15,000	15,001	-1	-0.01
Employability Including Young Persons Guarantee	2,204	1,719	485	22.01
Business Innovation	5,000	8,724	-3,724	-74.48
Science	5,000	6,414	-1,414	-28.28
Tourism	5,000	5,317	-317	-6.34
Arts Council of Wales	1,000	821	179	17.90
Amgueddfa Cymru - National Museums of Wales	4,750	4,270	480	10.11
National Library of Wales	3,500	3,923	-423	-12.09
Support for Local Culture and Sport	9,850	7,032	2,818	28.61
Creative Wales	5,000	4,558	442	8.84
Cadw	10,300	10,958	-658	-6.39
National Botanic Garden of Wales	1,200	1,200	-	-
Royal Commission on the Ancient and Historical Monuments of Wales	50	50	-	-
Sport Wales	9,541	9,552	-11	-0.12
Sports Capital Loans Scheme	-1,227	-955	-272	22.17
Border Controls	1,781	1,612	169	9.49
Development Bank of Wales	-	-19,167	19,167	-
Centre for Digital Public Services	-	40	-40	-
Total Capital	98,537	98,251	-18,841	-19.12

RURAL AFFAIRS CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Livestock Identification	1,000	-	1,000	100.00
Customer Engagement	-	66	-66	-
EID Cymru	-	2,539	-2,539	-
Commons Act	-	15	-15	-
Common Agriculture Policy IT	6,000	7,102	-1,102	-18.37
Old RDP Programme	-	-1	1	-
Rural Development Plan 2014-20	9,500	10,608	-1,108	-11.66
Rural Investment Schemes	20,500	6,217	14,283	69.67
Fisheries Schemes	200	196	4	2.00
Fisheries	-	585	-585	-
Plant and Wildlife Protection & Regulati	-	143	-143	-
Access and Community Green Spaces	5,135	5,110	25	0.49
Local Places for Nature	9,310	8,045	1,265	13.59
Enabling Natural Resources	2,000	1,752	248	12.40
Strategy and Government Relation	-	1,430	-1,430	-
Total Capital	53,645	43,807	9,838	18.34

SOCIAL JUSTICE CAPITAL BELS				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Financial Inclusion	1,496	1,093	403	26.94
Financial Inclusion - Repayments			-	-
Community Bank	1,500		1,500	100.00
Supporting Communities	1,000	1,134	-134	-13.40
Fire & Rescue Services	1,000	1,355	-355	-35.50
Fire & Rescue Services - Communication Systems	210	-	210	100.00
Community Fire Safety	900	900	-	-
Older People Commissioner	155	114	41	26.45
Children's Commissioner	-	8	-8	-
Future Generations Commissioner Wales	-	4	-4	-
Violence against Women, Domestic Abuse and Sexual Violence	2,200	1,893	307	13.95
Gypsy Traveller Sites	3,690	-5	3,695	100.14
Community Facilities Programme	6,500	6,203	297	4.57
Total Capital	18,651	12,699	5,952	31.91

CENTRAL SERVICES AND ADMINISTRATION CAPITAL BELS				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
General Administration Expenditure	4,145	4,014	131	3.16
IT Costs	4,355	4,363	-8	-0.18
Enabling Government	1,500	954	546	36.40
Central Research	-	-	-	-
Total Capital	10,000	9,331	669	6.69

ANNEX 3: Annually Managed Expenditure (AME) Outturn by BEL

HEALTH & SOCIAL SERVICES AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
NHS Impairments and Provisions - AME - Revenue	211,676	52,591	159,085	75.15
NHS Impairments and Provisions - AME - Capital	440	-	440	100.00
Total AME	212,116	52,591	159,525	75.21

FINANCE AND LOCAL GOVERNMENT AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Non-Domestic Rates Distributable Amount - AME (Less NDR Rates Relief for COVID-19 response)	1,030,000	1,057,259	-27,259	-2.65
Bad Debt Provision - AME	453	453	-	-
Total AME	1,030,453	1,057,712	-27,259	-2.65

EDUCATION AND WELSH LANGUAGE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Student Loans - AME - Revenue	-608,833	-709,882	101,049	-16.60
Student Loans - AME - Capital	1,017,402	1,100,954	-83,552	-8.21
Total AME	408,569	391,072	17,497	4.28

CLIMATE CHANGE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Market Housing - AME	67,822	50,639	17,183	25.34
Roads Impairment - AME	-	-	-	-
Transport for Wales - AME	2,000	-4,786	6,786	339.30
NRW - Provisions for Pensions - AME	-90,000	1,534	-91,534	101.70
Total AME	-20,178	47,387	-67,565	334.84

ECONOMY AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Property Related Infrastructure Impairment - AME	17,525	8,961	8,564	48.87
Employability Including Young Persons Guarantee - AME	12,000	-18,796	30,796	256.63
Amgueddfa Cymru - National Museums of Wales Pension Provision - AME	15,000	4,450	10,550	70.33
National Library of Wales Pension Provision - AME	9,000	1,930	7,070	78.56
Sport Wales Pension Provision - AME	5,000	205	4,795	95.90
Total AME	58,525	-3,250	61,775	105.55

SOCIAL JUSTICE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Fire Service Pensions - AME	25,871	25,804	67	0.26
Total AME	25,871	25,804	67	0.26

CENTRAL SERVICES AND ADMINISTRATION AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
CSA Pensions Provisions - AME	3,000	-3,400	6,400	213.33
General Provisions - AME	200	-	200	100.00
Total AME	3,200	-3,400	6,600	206.25